

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For the Year Ended December 31, 2002

	Fleet Maintenance	Insurance
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	\$ 1,109,345	\$ 563,131
Cash received for replacement	792,375	-
Cash payments to suppliers	(416,093)	(711,545)
Cash payments to employees	(416,628)	(192,496)
Internal activity - payments to other funds	(173,089)	119,278
Net cash provided (used) by operating activities	<u>895,910</u>	<u>(221,632)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Employee insurance premium contributions	-	-
Residual equity transfers out	-	-
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	<u>(315,330)</u>	<u>-</u>
Net cash used for capital and related financing activities	<u>(315,330)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment purchases	(518,291)	-
Investment sales/maturities	-	212,950
Interest on investments	174,331	4,768
Net cash provided (used) in investing activities	<u>(343,960)</u>	<u>217,718</u>
Net increase (decrease) in cash and cash equivalents	236,620	(3,914)
Cash and cash equivalents-beginning of year	<u>159,481</u>	<u>17,399</u>
Cash and cash equivalents-end of year	<u>\$ 396,101</u>	<u>\$ 13,485</u>
Cash at the end of the year consists of:		
Operating fund cash	396,101	13,485
Customer deposits	-	-
Total cash at end of year	<u>\$ 396,101</u>	<u>\$ 13,485</u>

Medical Self-Insurance	Workman's Compensation	Information Technology	Total
\$ 3,707,684	\$ 238,553	\$ 1,650,087	\$ 7,268,800
-	-	-	792,375
(3,810,150)	-	(701,531)	(5,639,319)
-	(318,710)	(1,230,343)	(2,158,177)
163,640	5,585	(115,414)	-
61,174	(74,572)	(397,201)	263,679
75,911	-	-	75,911
(68,767)	-	-	(68,767)
7,144	-	-	7,144
-	-	(19,535)	(334,865)
-	-	(19,535)	(334,865)
(57,495)	-	-	(575,786)
-	72,793	-	285,743
47,568	1,339	-	228,006
(9,927)	74,132	-	(62,037)
58,391	(440)	(416,735)	(126,078)
43,269	6,479	1,324,675	1,551,303
\$ 101,660	\$ 6,039	\$ 907,940	\$ 1,425,225
101,425	6,039	907,939	1,424,989
235	-	-	235
\$ 101,660	\$ 6,039	\$ 907,939	\$ 1,425,224

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	Fleet Maintenance	Insurance
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$ (25,986)	\$ (226,335)
Adjustments to reconcile operating income to net cash provided by Operating activities:		
Depreciation	921,330	-
Increase in inventory	(8,248)	-
Increase (decrease) in accounts payable	7,368	671
Decrease in employee wages payable	(24,922)	(15,753)
Increase (decrease) in employee vacations payable	26,368	19,785
Decrease in customer deposits payable	-	-
Net cash provided (used) by operating activities	\$ <u>895,910</u>	\$ <u>(221,632)</u>

Medical Self-Insurance	Workman's Compensation	Information Technology	Total
\$ (51,082)	\$ (42,945)	\$ (394,577)	\$ (740,925)
-	-	7,194	928,524
-	-	-	(8,248)
117,334	(31,627)	(30,741)	63,005
-	-	(28,209)	(68,884)
-	-	49,132	95,285
(5,078)	-	-	(5,078)
<u>\$ 61,174</u>	<u>\$ (74,572)</u>	<u>\$ (397,201)</u>	<u>\$ 263,679</u>

Noncash investing, capital and financing activities:

Other funds of the city transferred vehicles valued at	\$	103,293
The fair value of investments in the Fleet Maintenance Fund increased by		2,302
The fair value of investments in the Insurance Fund increased by		72
The fair value of investments in the Medical Self-Insurance Fund increased by		591
The fair value of investments in the Workmen's Compensation Fund increased by		33

See accompanying notes to the financial statements.